



DEPARTMENT OF THE NAVY  
HEADQUARTERS UNITED STATES MARINE CORPS  
WASHINGTON, DC 20380

MCO 7240.3E  
FDF-MCFC-bjr  
10 Aug 1988

MARINE CORPS ORDER 7240.3E

From: Commandant of the Marine Corps  
To: Distribution List

Subj: Abstraction of Public Vouchers by Marine Corps Disbursing  
Offices

Ref: (a) NavCompt Manual

1. Purpose. To provide revised instructions to Marine Corps disbursing offices for the use in the preparation and submission of abstract copies of public vouchers to be utilized in the reconciliation of stores and plant property.

2. Cancellation. MCO 7240.3D.

3. Background. Copies of public vouchers citing type codes 1C (functional accounts in the 53000 series and account 69499), 1G and 1P (functional account 57000), and 1I and 1Q (functional accounts in the 41000 series) are currently transmitted to cognizant stores and plant accounting activities by Marine Corps disbursing offices as provided in paragraph 046654-4 of the reference.

4. Action. Copies of public vouchers showing type codes 1C, 1G, 1P, 1I, and 1Q will be transmitted weekly by the paying disbursing office to the property accounting activities. All vouchers will be clearly stamped "Abstract Copy" in order to signify the reason for their transmission.

a. Type Codes 1C, 1G, and 1P. All abstract copies of public vouchers citing type codes 1C, 1G, and 1P will be sent to the Commanding General, (Code A454), Stores Accounting Branch, Marine Corps Logistics Support Base, Atlantic, Albany, Ga. 31704.

\* b. Type Codes 1I and 1Q. Public vouchers citing type codes 1I and 1Q will be abstracted by disbursing officers and sent directly to the activity which received the property as identified by the property account activity.

c. Abstract of Public Vouchers (NavCompt Form 623)

(1) Disbursing Offices Serviced by a DPI. Abstract listings will be furnished for plant property, type codes 1I and 1Q; appropriation stores account, type codes 1G and 1P; Department of the Navy Stock Fund, type code 1C, FAN's in 53000

series and 69499. Each listing will include all vouchers charging the applicable type code and property accounting activity which were paid during the weekly period. The abstract listings, supported by the applicable abstract copies of the payment vouchers, will be submitted by the paying disbursing office to the applicable property accounting activity on a weekly basis. Abstract copies of public vouchers charging these type codes will not be sent to Activity 27 because in no instance is Activity 27 accountable.

(2) Disbursing Offices Not Serviced by a DPI.

Disbursing offices not serviced by data processing installations will have the abstract of public vouchers prepared manually, such listings to be prepared for each property accounting activity as described above. The abstract listing, supported by the applicable abstract copies of the payment vouchers will be submitted by the paying disbursing office to the applicable activity on a weekly basis. The disbursing office will review all abstract copies of vouchers to ascertain that the activity is accountable for the expenditure, as listed in paragraph 025301 of the reference. Vouchers will not be sent to Activity 27 because in no instance is this activity accountable for property.

(3) All Disbursing Offices. Abstract of Public Vouchers will be annotated, by use of a date stamp, to indicate the month and year in which all abstract copies listed thereon will be included in the financial returns of the disbursing office. Separate abstracts of public vouchers are required to abstract transactions being included in a disbursing officer's financial returns for different months.

d. Refunds. When recoveries of moneys previously charged to type codes 1C, 1G, 1P, 1I, and 1Q are made, a copy of the collection document will be forwarded under a letter of transmittal to the property accounting activity which received the abstract copy of the public voucher to which the cancellation or refund applies. Information will be provided in the letter of transmittal as to the public voucher (disbursing officer's voucher number, date, amount, etc.) on which the overpayment or erroneous payment was made.

e. Accounting Adjustments. Centralized control of all accounting adjustments required on public vouchers is mandatory. When accounting adjustments are deemed necessary by the property accounting activity for data reflected on abstract copies received with abstract of public vouchers, the following action will be taken:

(1) Property Accounting Activity. The property accounting activity will return the abstract copies to the abstracting activity (disbursing office) from which received. A statement will be made on an attached memorandum explaining the reason for the return of the public vouchers. Any available information that may assist in the adjustment and reabstracting of the vouchers will be included in the statement of memorandum. It is to be noted that when an entire abstract is received because of erroneous mailing by the abstracting activity, such abstract will be forwarded under a letter of


transmittal to the activity which should have received the abstract, with a copy of the letter of transmittal to the abstracting activity. Abstracted vouchers will be reconciled under the type code shown on the abstract of public voucher even though the abstract is in error and the abstract copy of the public voucher reflects the correct type code. Adjustment of the accounting register will be effected by returning the voucher to the abstracting activity (disbursing office) with a correction notice (NavCompt Form 621).

(2) Nonaccountable Activities. Abstract of public vouchers received by a nonaccountable activity will be returned to the abstracting disbursing office. In no case will a nonaccountable activity forward the abstract to an accounting activity.

(3) Abstracting Activity. Upon receipt of supporting documentation, the disbursing office will determine the correct accounting data to be reflected on the voucher concerned. Activities discovering errors will prepare and forward Correction Notice (NavCompt Form 621) to the Marine Corps Finance Center (Code DFO-1), Kansas City, MO 64197 for the appropriate adjustment to the official Navy accounting registers and reabstraction of the public voucher copies as provided in paragraphs 048403 and 048416-5 of the reference.

5. Change Notation. Significant changes contained in this revision are denoted by asterisks (\*) shown in the outer left margin.

6. Reserve Applicability. This Order is not applicable to the Marine Corps Reserve.

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E. T. COMSTOCK  
Fiscal Director  
of the Marine Corps

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